

**IN THE CLAIMS:**

Please amend the claims pursuant to 37 C.F.R. §1.121 as follows (see the accompanying "marked-up" version pursuant to §1.121):

Cancel claims 4, 6, and 7.

1. (Amended) A water-decomposable fibrous sheet comprising from 3 to 20 % by mass of fibrillated rayon comprising primary fibers and microfibers extending therefrom, and a balance being non-fibrillated rayon and pulp having a length of at most 10 mm,

wherein primary fibers have a length in a range of from 2.5 to 6.5 mm at a peak of mass distribution thereof, microfibers having a length of at most 1 mm account for from 0.1 to 50% by mass of a self-weight of the fibrillated rayon, and the microfibers are hydroentangled with each other or with other fibers, and wherein

a surface friction resistance of the fibrous sheet when dry, measured according to an abrasion resistance test method of JIS P-8136, is at least three rubbing cycles.

5. (Amended) The water-decomposable fibrous sheet as claimed in claim 1, wherein the fibrous sheet has a multi-layered structure including a layer not containing the fibrillated rayon.